

Fact Sheet

Changes to Case Transfer and Conference Procedures (October 3, 2016)

Background:

Effective October 3, 2016, Appeals implemented changes to its case transfer and conference procedures. These changes are driven by a desire to clarify our procedures for taxpayers, to better allocate IRS resources, and to get the right work to the right Appeals employee.

We found that some of the language in Appeals' letters erroneously suggested that taxpayers need to request an in-person (or face-to-face) conference to take full advantage of the appeals process. This misperception often resulted in taxpayers requesting an in-person conference when the case could be resolved by less burdensome methods, such as via telephone.

Because our centralized Campus locations cannot accommodate in-person conferences, prior policy required Appeals to automatically transfer cases from the Campus to the Field whenever taxpayers requested to meet face to face. This generally resulted in a mismatch between the skill level of the employee and the complexity of the case. Automatic transfers also delayed case resolution and caused us to incur additional shipping costs, while our data shows that the majority of these cases were ultimately resolved by telephone with no in-person conference. These changes will allow Appeals to more efficiently use taxpayer dollars.

Key Provisions:

- Appeals will continue to offer personal contact for all cases.
- Appeals is not eliminating in-person conferences, but is clarifying policy so as not to express or imply a preference for in-person conferences for dispute resolution.
- Under the revised procedures, taxpayers continue to have the existing range of conference options – telephone, correspondence, virtual service delivery, and in-person, which includes circuit-riding; however, Appeals will not transfer cases solely upon taxpayer request.
- The decision to hold an in-person conference can be made upon the request of the taxpayer or at the suggestion of the hearing officer with the final decision resting with the Appeals Team Manager. The revised policy recognizes that, in some instances, an in-person conference continues to be valuable in reaching a resolution.
- When granting an in-person conference, Appeals will consider whether:
 - There are substantial books and records to review that cannot be easily referenced with page numbers or indices;

- The employee is unable to judge the credibility of the taxpayer's oral testimony without an in-person conference;
- The taxpayer has special needs (e.g., disability, hearing impairment) that can only be accommodated with an in-person conference;
- There are numerous conference participants (e.g., witnesses) that create an unacceptable risk of either unauthorized disclosure or breach of confidentiality;
- An alternative conference procedure (e.g., Post-Appeals Mediation or the Rapid Appeals Process) involving separate caucuses will be used; or
- Another Internal Revenue Manual section specific to the work stream calls for an in-person conference.

Appeals will use case assistance procedures to facilitate in-person conferences in some cases.

- Case assistance means the Appeals Officer assigned to the case participates via telephone while an assisting Appeals Officer meets in person with the taxpayer or representative.

- Case assistance will be provided if the assigned Appeals Officer's post of duty (POD) cannot accommodate an in-person conference, the POD is not reasonably convenient for the taxpayer, or the Appeals Officer does not circuit ride.

For additional details about these policy changes, see [IRM part 8](#).